

the provisions as now or may hereafter exist under the general laws of the State of North Carolina; and said town shall have the further powers to levy and collect such further taxes that have been or may be approved by a vote of the electorate, and in accordance with such authority with respect thereto as may now or hereafter be granted said town; provided, all polls and property taxable within the Town of Lowell shall be listed and valued and all property assessed as provided in the general laws of the State of North Carolina, and said Town of Lowell may levy and collect such privilege and license taxes as may be provided by law and the ordinances of the Town of Lowell.

Sec. 20. That no action for damages against said town of any character whatsoever, to either person or property, shall be instituted against said town unless within ninety (90) days after the happening or infliction of the injury complained of, the complainant, his attorney, agent, executor, or administrator shall give notice to the Board of Aldermen of such injury in writing, stating in said notice the date and place of the happening or infliction of such injury, the manner of such infliction, the character of the injury and the amount of damages claimed therefor; no suit or action shall be brought thereon until the Board of Aldermen shall have either declined to pay the same or shall have allowed twenty (20) days to elapse from the date of the presentation of the claim without acting thereon or after the expiration of twelve (12) months from the time said claim accrued and unless the claim is so presented within ninety (90) days after the cause of action accrued and unless suit is brought thereon within twelve (12) months from the time the alleged cause of action accrued, any action thereon shall be barred.

Sec. 21. That before any person, firm or corporation shall connect in any manner, except a sewer or water lateral from the meter to the premises, any privately owned water or sewer line or lines with any water or sewer line or lines of the Town of Lowell, such person, firm or corporation shall, by proper instrument, in consideration of making such connection and the benefits to be derived therefrom, dedicate, give, grant, and convey such water or sewer line or lines to the Town of Lowell, whether such connection and line or lines be within or without the Town of Lowell. No connection to any water or sewer line or lines or any other local public utility shall be made without the express approval of the town, nor shall such connection be effected except by the forces or employees of the Town of Lowell, for which a reasonable charge may be made. Should any person, firm or corporation connect any privately owned water or sewer line or lines with any town water or sewer line or lines without first dedicating, giving, granting, and conveying same to the town the act of connecting such water or sewer line or lines to the water or sewer line or lines of the Town of Lowell shall be conclusively deemed and held to be a dedication, gift, grant and conveyance of such water or sewer line or lines to the Town of Lowell; provided, that the Town of Lowell may enter into contracts, when authorized by a majority of the whole Board of Aldermen, with any person, firm or corporation whereby sewer or water lines may be laid within or without the town and connected to the system